

HAROLD S. BERZOW (HB-8261)
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Attorneys for the Debtor and Debtor-in-Possession

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re:

Chapter 11

POP SMEAR, INC.,

Case No. 00-14226 (BRL)

Debtor.

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**APPLICATION FOR FINAL
DECREE ORDER CLOSING CASE**

TO: THE HON. BURTON R. LIFLAND
UNITED STATES BANKRUPTCY JUDGE

The application of Pop Smear, Inc. (the "Debtor") alleges and show the Court as follows:

1. On September 11, 2000, the above Debtor filed a voluntary Chapter 11 petition with this Court.

2. Thereafter, the Debtor filed its Second Amended Plan of Reorganization (the "Plan") with the Court, which Plan was confirmed by Order of this Court on August 16, 2005. The Plan provides for payment in full of all priority tax claims from the proceeds of a settlement previously approved by the Court. The smaller tax claims, i.e., the Internal Revenue Service and the New York State Department of Labor, were paid in full following confirmation of the Plan. The larger tax claims, i.e., New York State and New York City, were paid in part. Class 1 General Unsecured Claims ("Class 1 Claims") are to receive up to four (4%) percent of their

allowed claims from the settlement proceeds. Class 1 Claims were paid one (1%) percent following confirmation. A schedule of the distribution made by the Disbursing Agent, Ruskin Moscou Faltischek, P.C., is annexed hereto as Exhibit "A."

3. The Disbursing Agent also paid a total of \$46,000 of attorneys' fees approved by the Court. The \$46,000 disbursement was a partial payment on account of the total fees awarded.

4. The Debtor has resolved all claims in the case. There are no pending matters before the Court.

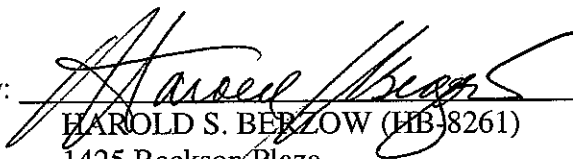
5. The Debtor has also paid the quarterly fees due the U.S. Trustee pursuant to 28 U.S.C. § 1930.

6. The Debtor believes it has substantially consummated the Plan and a final decree should be entered in the case.

WHEREFORE, the Debtor respectfully requests that the within Order be signed, all for which no previous application has heretofore been made.

Dated: New York, New York
January 18, 2006

RUSKIN MOSCOU FALTISCHEK, P.C.
Attorneys for Debtor and Debtor in Possession

By: 
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